

REPORT SUMMARY

Judicial Branch

We performed a financial-compliance audit of the Judicial Branch (branch) for the two fiscal years ended June 30, 2008. We issued an unqualified opinion on the financial schedules contained in this report. This means the reader may rely on the information presented in the financial schedules and the supporting data on the state's accounting system.

This report contains three recommendations where the branch could improve compliance with state law and ensure all activity is appropriately recorded on the accounting records. The branch implemented all five prior audit recommendations.

The listing below serves as a means of summarizing the recommendations contained in the report, the branch's response thereto, and a reference to the supporting comments.

Recommendation #1

We recommend the branch submit an indirect cost proposal to the federal government as required by state law to maximize indirect cost recoveries.....5

Branch Response: Concur B-3

Recommendation #2

We recommend the branch:

A. Remit abandoned property to the Department of Revenue as required by state law.

Branch Response: Concur B-3

B. Return tobacco fines to the appropriate local governments as required by state law.

Branch Response: Concur B-3

C. Record revenue for repayments of expenditures made for the convenience of outside parties in compliance with state accounting policy.

Branch Response: Concur B-3

D. Ensure court reporters file oaths of office with the clerk of court as required by state law.....8

Branch Response: Concur B-3

Recommendation #3

We recommend the branch design internal controls to estimate the reasonableness of Juvenile Delinquency Intervention Program transfers and marriage dissolution receipts on a timely basis.....9

Branch Response: Concur B-4